

IN THE SPECIFICATION

Please amend the specification as follows:

Please amend the fourth full paragraph on page 17 as follows:

As a first step, the conversion matrix generation routine generates a left permutation matrix P_1 having m rows and m columns and a right permutation matrix Q_1 having n rows and $[[m]]n$ columns for transforming the coefficient matrix A of the original problem into a bordered block diagonal form (processing 44).